







# PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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AN ACT for repeal 20.445 (1) (fx), 108.02 (4m) (g), 108.02 (13) (kL), 108.04 (7) (cm),

(d), (g), (j), (k), (L), (m), (n), (o), (q) and (r), 108.05 (1) (n) to (p) and 108.06 (7); to renumber 50.498 (4); to renumber and amend 108.04 (7) (p), 108.04 (7) (t) and 440.12; to amend 13.63 (1) (b), 13.63 (1) (c), 19.55 (2) (d), 29.024 (2r) (title), 29.024 (2r) (c), 29.024 (2r) (d) 1., 48.66 (2m) (c), 48.715 (7), 50.498 (title), 50.498 (2), 50.498 (5), 51.032 (title), 51.032 (2), 51.032 (4), 51.032 (5), 71.78 (4) (o), 73.0301 (2) (c) 2., 73.0302 (title), 73.09 (6m), 101.02 (20) (b), 101.02 (20) (c), 101.02 (20) (d), 102.17 (1) (c), 103.005 (10), 103.275 (2) (b) (intro.), 103.275 (7) (b), 103.275 (7) (c), 103.34 (3) (c), 103.34 (10) (title), 103.92 (3), 104.07 (1) and (2), 105.13 (1), 108.02 (4m) (a), 108.02 (13) (a), 108.02 (15m) (intro.), 108.04 (1) (g) (intro.), 108.04 (1) (hm), 108.04 (2) (a) 2., 108.04 (2) (a) 3. (intro.), 108.04 (2) (a) 3. c., 108.04 (7) (a), 108.04 (7) (e), 108.04 (7) (h), 108.04 (8) (a) and (c), 108.05 (1) (q) (intro.), 108.05 (3) (a), 108.06 (1), 108.06 (2) (c), 108.06 (2) (cm), 108.06 (3), 108.06 (6) (intro.), 108.10 (intro.), 108.14 (8n) (e), 108.14 (19), 108.14 (7) (a), 108.16 (2) (g) and (h), 108.19 (1m), 108.19 (1m), 108.205 (1), 108.21 (1).

1 108.22 (1) (a), 115.31 (6m), 118.19 (1m) (a), 118.19 (1m) (b), 138.09 (1m) (b) 2. 2 a., 138.09 (3) (am) 2., 138.09 (4) (c), 138.12 (3) (d) 2. a., 138.12 (5) (am) 1. b., 3 138.12 (5) (am) 3., 138.14 (4) (a) 2. a., 138.14 (9) (d), 146.40 (4d) (b), 146.40 (4d) (d), 146.40 (4d) (e), 169.35 (title), 169.35 (2), 169.35 (3), 170.12 (3m) (b) 1., 4 5 217.05 (1m) (b) 1., 217.09 (4), 217.09 (6), 218.0114 (21e) (a), 218.0114 (21g) (b) 6 1., 218.0116 (1g) (b), 218.02 (2) (a) 2. a., 218.04 (3) (a) 2. a., 218.04 (5) (b), 218.057 (3) (am) 2. a., 218.05 (12) (b), 218.05 (12) (e), 218.11 (2) (am) 3., 218.12 (2) (am) 8 2., 218.21 (2m) (b), 218.31 (1m) (b), 218.41 (2) (am) 2., 218.51 (3) (am) 2., 224.72 9 (2) (c) 2. a., 224.725 (2) (b) 1. a., 224.927 (1), 227.53 (1) (a) 3., 252.241 (title), 10 252.241 (2), 254.115 (title), 254.115 (2), 254.176 (5), 254.20 (7), 256.18 (title), 11 256.18 (2), 256.18 (5), 299.07 (title), 299.07 (1) (b) 1., 299.08 (1) (b) 2., 341.51 (4g) 12 (b), 342.06°(1) (eg), 343.14 (1), 343.14 (2j), 343.305 (6) (e) 3. b., 343.61 (2) (b), 13 343.62 (2) (b), 343.69 (1), 440.03 (11m) (c), 452.18, 551.412 (4g) (a) 1., 551.605 14 (2), 562.05 (8m) (a), 562.05 (8m) (b), 563.285 (title), 563.285 (2) (a), 563.285 (2) 15 (b), 628.095 (4) (b), 628.097 (title), 628.097 (2m), 628.10 (2) (cm), 632.69 (2) (c), 16 632.69 (2) (d) 2., 632.69 (4) (d), 633.14 (2c) (b), 633.14 (2m) (b), 633.15 (2) (d), 17 751.155 (title), 751.155 (1), 751.155 (2) and 751.155 (3); to repeal and 18 recreate 108.04 (2) (a) 2., 108.04 (2) (a) 3. (intro.), 108.05 (1) (q) (intro.) and 19 108.05 (3) (a); and **to create** 20.445 (1) (fx), 20.445 (1) (gm), 50.498 (4) (b),  $73.0302\ (5),\ 73.0302\ (6),\ 73.09\ (8),\ 102.17\ (1)\ (ct),\ 103.275\ (2)\ (bt),\ 103.34\ (10)$ 20 21 (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), 105.13 (4), 108.04 (2) (a) 4. and 5... 22 108.04 (2) (g), 108.04 (7) (p) 2. and 3., 108.04 (15), 108.05 (1) (r), 108.14 (20), 23 108.14 (21), 108.14 (22), 108.14 (23), 108.14 (24), 108.22 (1) (cm), 108.223, 24 108.227, 138.12 (4) (a) 1m., 138.12 (4) (b) 5m., 138.14 (5) (b) 2m., 138.14 (9) (cm), 25 170.12 (8) (b) 1. bm., 170.12 (8) (b) 4., 217.06 (5m), 217.09 (1t), 218.0116 (1m)

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(a) 2m., 218.0116 (1m) (d), 218.02 (3) (dm), 218.02 (6) (d), 218.02 (9) (a) 1m., 218.04 (4) (am) 2m., 218.04 (5) (at), 218.05 (4) (c) 2m., 218.05 (11) (bm), 218.05 (12) (at), 218.11 (6m) (c), 218.12 (3m) (c), 218.22 (3m) (c), 218.32 (3m) (c), 218.41 (3m) (b) 3., 218.51 (4m) (b) 3., 224.44, 224.72 (7m) (bm), 224.725 (6) (bm), 224.77 (2m) (e), 224.95 (1) (bm), 252.241 (5), 254.115 (5), 256.18 (4m), 299.07 (3), 341.51 (4m) (c), 343.305 (6) (e) 6., 343.66 (3m), 440.12 (2), 551.406 (6) (a) 1m., 551.412 (4g) (a) 2m., 551.412 (4g) (d), 562.05 (5) (a) 11., 562.05 (8) (f) and 563.285 (1m) of the statutes; relating to: various changes in the unemployment insurance law; payment of interest on advances made by the federal government to the unemployment reserve fund; license revocations based on delinquency in payment of unemployment insurance contributions; granting rule-making authority; providing a penalty; and making appropriations.

#### Analysis by the Legislative Reference Bureau

NOTE: The items contained in this draft are the initial LRB draft of the items. DWD has not completed its review of these items. Some of the language may also require review by the U.S. Department of Labor. In the past, DWD has requested considerable changes to initial LRB drafts after internal review by DWD.

This bill makes various changes in the unemployment insurance (UI) law. Significant changes include:

#### BENEFIT RATE CHANGES

Currently, weekly unemployment insurance benefit rates for total unemployment range from \$54 for an employee who earns wages (or certain other amounts treated as wages) of at least \$1,350 during at least one quarter of the employee's base period (period preceding a claim during which benefit rights accrue) to \$363 for an employee who earns wages (or certain other amounts treated as wages) of at least \$9,075 during any such quarter. This bill adjusts weekly benefit rates for weeks of unemployment beginning on or after January 5, 2014, to rates ranging from \$55 for an employee who earns wages (or certain other amounts treated as wages) of at least \$1,375 during at least one quarter of the employee's base period to \$370 for an employee who earns wages (or certain other amounts treated as wages) of at least \$9,250 during any such quarter. The bill does not affect the benefit rate of any employee who earns wages (or certain other amounts treated as wages) of at least \$1,375 during at least one quarter of the employee's base period or any employee who

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earns wages (or certain other amounts treated as wages) of less than \$9,100 during at least one quarter of the employee's base period.

# Registration and search for work

Currently, with limited exceptions, in order to become and remain eligible to receive UI benefits for any week, a claimant is required, among other things, to register for work and to conduct a reasonable search for suitable work within that week, which must include at least two actions that constitute a reasonable search as prescribed by rule by the Department of Workforce Development (DWD).

This bill requires each claimant, subject to the same exceptions, to register for work in the manner directed by DWD and increases the minimum number of actions that a claimant must undertake to become and remain eligible for benefits to at least four actions per week.

The bill also requires a claimant, subject to the same exceptions, to provide information or job application materials and to participate in a public employment office workshop or training program or in similar reemployment services that do not require a participation fee, if either is required by DWD for a given week. The bill allows DWD to use the information or job application materials provided by a claimant to assess the claimant's efforts, skills, and ability to find or obtain work and to develop a list of potential opportunities for a claimant to obtain suitable work. However, the bill provides that a claimant who is subject to the work search requirement need not apply for a specific position on that list in order to satisfy that requirement.

#### Failure to accept suitable work or recall to former employer

Currently, with certain exceptions, if an employee fails, without good cause, to accept suitable work when offered or to return to work with a former employer that recalls the employee within 52 weeks after the employee last worked for the employer, the employee is ineligible to receive benefits until four weeks have elapsed since the end of the week in which the failure occurs and the employee earns wages, or certain other amounts treated as wages, equal to at least four times the employee's weekly benefit rate in employment covered by the unemployment insurance law of any state or the federal government.

Subject to all of the same exceptions and qualifications, the bill changes the number of weeks required to requalify under these provisions to at least ten weeks and changes the amount of wages an employee must earn to requalify under these provisions to at least ten times the employee's weekly benefit rate.

# Termination of work; general requirements to requalify for benefits

Currently, unless an exception applies, if an employee voluntarily terminates his or her work with an employer, the employee is generally ineligible to receive benefits until the following requalification requirements are satisfied: 1) four weeks have elapsed since the end of the week in which the termination occurs and 2) the employee earns wages after the week in which the termination occurs equal to at least four times the employee's weekly benefit rate in employment covered by the unemployment insurance law of any state or the federal government.

The bill modifies the first requalification requirement so that an employee who voluntarily terminates his or her work with an employer is generally ineligible to

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receive benefits until the employee earns wages after the week in which the termination occurs equal to at least *ten* times the employee's weekly benefit rate in employment covered by the unemployment insurance law of any state or the federal government. The bill eliminates the second requalification requirement that four weeks must have elapsed before the terminating employee may again become eligible for benefits.

#### Termination of work; exemptions from requalification requirements

Under current law, an employee who voluntarily terminates his or her work with an employer is exempt from the requalification requirements certain circumstances, including all of the following:

- 1. The employee was hired to work a particular shift and terminated his or her work because the employer required the employee to transfer his or her working hours to a shift occurring at a time that would result in a lack of child care for the employee's minor children.
- 2. The employee terminated his or her work to accept a recall to work for a former employer within 52 weeks after having last worked for that employer.
- 3. The employee maintained a temporary residence near the terminated work; the employee maintained a permanent residence in another locality; and the employee terminated the work and returned to his or her permanent residence because the work available to the employee had been reduced to less than 20 hours per week in at least two consecutive weeks.
- 4. The employee left or lost his or her work because the employee reached the employer's compulsory retirement age.
- 5. The employee terminated part-time work because a loss of other, full-time employment made it economically unfeasible for the employee to continue the part-time work.
- 6. The employee terminated his or her work with a labor organization if the termination caused the employee to lose seniority rights granted under a collective bargaining agreement and resulted in the loss of the employee's employment with the employer, which is a party to that collective bargaining agreement.
- 7. The employee terminated his or her work in a position serving as a part–time elected or appointed member of a governmental body or representative of employees; the employee was engaged in work for an employer other than the employer in which the employee served as the member or representative; and the employee was paid wages in the terminated work constituting not more than 5 percent of the employee's base period wages for purposes of entitlement for benefits.
- 8. The employee terminated his or her work in one of two or more concurrently held positions, at least one of which was full-time work, if the employee terminated his or her work before receiving notice of termination from a full-time work position.
- 9. The employee, while serving as a member of the U.S. armed forces, was engaged concurrently in other work and terminated that work as a result of the employee's honorable discharge or discharge under honorable conditions from active duty as a member of the U.S. armed forces for a reason that would qualify the employee to receive unemployment compensation under federal law.

10. The employee owns or controls an ownership interest in a family corporation and the employee's employment was terminated because of an involuntary cessation of the business of the corporation under certain specified conditions.

The bill eliminates these ten exemptions from the requalification requirements for employees who voluntarily terminate employment.

Under current law, subject to certain limitations, an employee who voluntarily terminates his or her work with an employer is exempt from the requalification requirements if: 1) the employee accepted work that was not suitable work under the UI law or work that the employee could have refused for specified reasons related to protecting labor standards and 2) the employee terminated the work within ten weeks after starting the work. Under the bill, this exemption only applies if the employee terminated that work within 30 days after starting the work.

Under current law, an employee who voluntarily terminates his or her work with an employer is exempt from the requalification requirements if the employee's spouse changed his or her place of employment to a place to which it is impractical to commute and the employee terminated his or her work to accompany the spouse to that place. The bill narrows this exemption so that it only applies if the employee's spouse is an active duty member of the U.S. Armed Forces who was required by the U.S. Armed Forces to relocate.

Under current law, an employee who voluntarily terminates his or her work with an employer is exempt from the requalification requirements if the employee terminated work to accept other covered employment and earned wages in the subsequent employment equal to at least four times the employee's weekly benefit rate if the work: 1) offered average weekly wages at least equal to the average weekly wages that the employee earned in the terminated work; 2) offered the same or a greater number of hours of work than those performed in the work terminated; 3) offered the opportunity for significantly longer term work; or 4) offered the opportunity to accept a position for which the duties were primarily discharged at a location significantly closer to the employee than the the terminated work. An employee who voluntarily terminates his or her work with an employer is also exempt from the requalification requirements if the employee, while claiming benefits for partial unemployment, terminated work to accept other covered employment that offered an average weekly wage greater than the average weekly wage earned in the work terminated.

The bill consolidates these two exemptions into one exemption, which applies only if the employee terminated work to accept covered employment that: 1) offered an average weekly wage greater than the average weekly wage earned in the work terminated; 2) offered a greater number of hours of work than those performed in the work terminated; or 3) offered the opportunity for significantly longer term work. The exemption as consolidated applies regardless of whether the employee is claiming benefits for partial unemployment or whether the employee earns a certain amount of wages in the subsequent work.

The bill does not affect any other exemptions from the requalification requirements.

#### Temporary help companies and work search

The bill provides that there is a rebuttable presumption that a claimant who is subject to the UI law's work search requirement has not conducted a reasonable search for suitable work in a given week if: 1) the claimant was last employed by a temporary help company, as defined under current law; 2) during that week, the individual did not contact the temporary help company for an assignment; and 3) the temporary help company submits a notice to the department reporting that the individual failed to so contact the temporary help company. The claimant may overcome the rebuttable presumption only by a showing that the claimant did in fact contact the temporary help company for an assignment or by showing that the claimant had good cause for failing to do so. The bill specifically provides that the claimant's contact of the temporary help company for a given week counts as one action toward the UI law's work search requirement for that week.

#### Extended training benefits

Currently, benefits may not be denied to an otherwise eligible claimant because the claimant is enrolled in a vocational training course or a basic education course that is a prerequisite to such training ("approved training") under certain conditions. Currently, a claimant may also qualify to receive benefits while participating in an extended training program under certain conditions, under such a program, if a claimant 1) has exhausted all other rights to benefits, 2) is currently enrolled in an approved training program and was so enrolled prior to the end of the claimant's benefit year (period during which benefits are payable) that qualified the claimant for benefits, 3) if not in a current benefit year, has a benefit year that ended no earlier than 52 weeks prior to the week for which the claimant first claims extended training benefits, and 4) is not receiving any similar stipends or other training allowances for nontraining costs, is entitled to extended training benefits of up to 26 times the same benefit rate that applied to the claimant during his or her most recent benefit year if the claimant is being trained for entry into a high-demand occupation. In addition, if the benefit year of such a claimant expires in a week in which extended or other additional federal or state benefits are payable generally, the claimant is also eligible for extended training benefits while enrolled in a training program if the claimant first enrolled in the program within 52 weeks after the end of the claimant's benefit year that qualified the claimant for benefits. This bill deletes extended training benefits.

#### Treatment of cafeteria plan amounts in benefit calculations

Currently, employers must report wages to DWD and these reports are used to determine the UI benefit eligibility and amounts of benefits payable to UI claimants. The wages reported do not include salary reduction amounts withheld from employees for cafeteria plan benefits (fringe benefits the value of which is excluded from gross income under the federal Internal Revenue Code). However, these amounts are included in the formula that is used to determine the benefit eligibility and amounts payable to claimants. DWD may require employers to report the amounts in their wage reports and employers must maintain records of these amounts.

This bill excludes salary reduction amounts for cafeteria plan benefits in calculating the wages that were paid to a claimant for purposes of determining the claimant's benefit eligibility and amounts. The bill also deletes reporting and record–keeping requirements for these amounts. The effect is to raise the threshold for benefit eligibility and to potentially decrease the amount of benefits that may become payable to certain claimants whose wages include deductions for these amounts.

#### Failure of claimants to provide requested information

Currently, DWD may require a claimant to answer questions relating to his or her UI benefit eligibility and to provide certain demographic information for auditing purposes. A claimant is not eligible to receive benefits for any week in which the claimant fails to comply with a request by DWD for information and for any subsequent week until the claimant provides the information or satisfies DWD that he or she has good cause for failure to provide the requested information. If a claimant later complies with a request or satisfies DWD that he or she has good cause for failure to comply, the claimant is eligible to receive benefits beginning with the week in which the failure occurred, if otherwise qualified. Under this bill, if a claimant later complies with a request, the claimant is not eligible to receive benefits until the claimant complies with the request and satisfies DWD that he or she has good cause for failure to comply with the request. The bill also provides that if a claimant later complies with a request and does not have good cause for his or her initial failure to comply with the request, the claimant is eligible only to receive benefits beginning with the week in which the claimant complies with the request, if otherwise qualified.

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#### TAX CHANGES

#### Interest on delinquent payments

Currently, if an employer does not make a payment required under the UI law to DWD by the due date, the employer must pay interest on the amount owed equal to a variable rate determined by law from the date that the payment became due. Revenues from interest payments are used to administer the UI program. This bill permits DWD to waive or decrease the interest charged to an employer in limited circumstances as prescribed by rule of DWD.

# Treatment of limited liability companies consisting of the same members

Currently, for purposes of the UI law, multiple limited liability companies (LLCs) that consist of the same members are treated as a single employer unless, subject to certain provisions, each of those LLCs files a written request with DWD to be treated as a separate employer and DWD approves the request. Under the bill, consistent with the Federal Unemployment Tax Act (FUTA), multiple LLCs that consist of the same members are always treated as separate employers, for purposes of the UI law.

#### OTHER CHANGES

# Payment of interest on federal advances to reserve fund

Currently, if in any year the balance in the unemployment reserve fund is insufficient to make full payment of unemployment insurance benefits that become

payable to claimants for that year, the Department of Workforce Development (DWD) secures an advance from the federal unemployment account to enable this state to make full payment of all benefits that become payable. Whenever the balance in the unemployment reserve fund is sufficient to repay the federal government for its advances and to continue to make payment of the benefits that become payable, DWD repays the federal government for its outstanding advances. Annually, the federal government assesses interest to this state on this state's outstanding advances that have not been repaid. Currently, if in any year DWD is unable to make full payment of the interest that becomes due from certain other limited sources, each employer must pay an assessment to the state unemployment interest payment fund in an amount specified by law sufficient to enable DWD to make full payment of the interest due for that year.

This bill appropriates a sum sufficient not exceeding \$30,000,000 from general purpose revenues to pay any interest that becomes due to the federal government prior to July 1, 2015, on outstanding advances made to the unemployment reserve fund. Under the bill, DWD must first use any available moneys from this appropriation to make payment of the interest due for any year. If the amount appropriated, together with other available sources, is insufficient to make full payment of the interest that becomes due for any year, each employer must pay an assessment in the amount determined by DWD sufficient to cover the deficiency. If the moneys appropriated under the bill are not fully expended at the end of the 2013–15 fiscal biennium, the balance is retained in the general fund.

#### License revocations based on UI contribution delinquencies

Current law requires various state agencies and boards (licensing departments) that issue various licenses and other credentials (licenses) to revoke a license or deny an application for a license if the Department of Revenue (DOR) certifies that the license holder or applicant owes DOR delinquent taxes. Current law also allows the Wisconsin Supreme Court to decide whether to revoke or deny an application for a license to practice law if the license holder or applicant is certified by DOR to owe delinquent taxes. This bill creates similar provisions for license holders and applicants that DWD certifies are liable for delinquent UI contributions. UI contributions are taxes employers must pay to DWD for deposit with the federal government, and which are then used to pay the claims of claimants for UI benefits. The bill also includes within the definition of UI contributions other assessments, interest, fees, and penalties that have been imposed upon employers in connection with their UI contribution obligations. The provisions created in the bill apply only to delinquent UI contributions for which the employer has exhausted all legal rights to challenge the employer's liability.

Under the bill, each licensing department must enter into a memorandum of understanding with DWD. Under the memorandum, the licensing department must ask DWD to certify whether a license holder or applicant is liable for delinquent UI contributions. If DWD certifies to a licensing department that a license holder or applicant is liable for delinquent UI contributions, the licensing department must revoke the license or deny the application for a license. A licensing department must mail a notice of revocation or denial to the license holder or applicant, and the notice

must inform the applicant or license holder of the right to a review of DWD's certification at a hearing conducted by DWD. The hearing is limited to questions of mistaken identity and prior payment of the delinquent UI contributions. Following the hearing, if DWD does not uphold its certification, DWD must issue the holder or applicant a nondelinquency certificate and the licensing department must reinstate the license or approve the application for a license without requiring any additional application, fee, or test, unless there are other grounds for denial or revocation. If DWD does uphold its certification, DWD must so inform the license holder or applicant and the licensing department. The license holder or applicant may seek judicial review of an adverse determination by DWD at the hearing by filing a petition for review in the Dane County circuit court and may appeal the court's decision. A license holder or applicant whose license has been revoked or denied because of delinquent UI contributions may also, after satisfying that debt, request DWD to issue a nondelinquency certificate, which the license holder or applicant may then present to have the license reinstated, unless there are other grounds for not reinstating the license or for denying the application.

The bill includes the following within the definition of licensing department: the Department of Administration; the Board of Commissioners of Public Lands; the Department of Children and Families; the Government Accountability Board; the Department of Financial Institutions; the Department of Health Services; the Department of Natural Resources; the Department of Public Instruction; the Department of Revenue; the Department of Safety and Professional Services; the Office of the Commissioner of Insurance; and the Department of Transportation. The bill applies to various licenses administered by the aforementioned licensing departments.

The bill allows DWD to deny an application for or revoke various licenses administered by DWD if the license holder or applicant is liable for delinquent UI contributions. Such a license holder or applicant has the same rights to review by DWD and to judicial review as do holders of or applicants for licenses administered by other licensing departments.

The bill also requests the Wisconsin Supreme Court to enter into a similar memorandum of understanding with DWD. If DWD determines that a licensed attorney or an applicant for a license to practice law is liable for delinquent UI contributions, DWD may send the attorney or applicant a notice of that determination. The attorney or applicant has the same rights to a hearing and judicial review as do other license holders or applicants. However, DWD may not send the supreme court a certification of UI contribution delinquency until the attorney or applicant has exercised or exhausted his or her full rights to judicial review. If the determination is upheld following the holder or applicant's exercise or exhaustion of rights to judicial review, DWD may then certify to the supreme court that the attorney or applicant is liable for delinquent UI contributions. The supreme court may then decide whether to suspend, revoke, or deny the attorney's or applicant's license to practice law.

#### Financial record matching program

Currently, the Departments of Children and Families, Revenue, and Health Services (departments) operate financial records matching programs whereby the departments, for various asset verification or determination purposes, match data possessed by the departments with the records of financial institutions. This bill establishes a similar financial records matching program with DWD to allow DWD to identify the assets of persons who are delinquent in paying debts related to the UI program (UI debtors).

Under the program, financial institutions doing business in this state must enter into agreements with DWD to participate in a financial institution matching option or a state matching option. DWD may pay such a financial institution up to \$125 per calendar quarter for participating.

Under the financial institution matching option, at least once every calendar quarter DWD sends information to the financial institution, including names, addresses, and social security numbers, about UI debtors. The financial institution determines whether any UI debtor has an ownership interest in an account at the financial institution and, if so, sends DWD information about the account, such as the type, number, and balance.

Under the state matching option, at least once every calendar quarter the financial institution sends DWD information about accounts maintained at the financial institution, including the name and social security number of each person having an ownership interest in each account. On the basis of that information, DWD determines whether any UI debtor has an ownership interest in an account at the financial institution and, if so, may request further information from the financial institution, including the person's address of record and the account balance.

The bill prohibits DWD from disclosing or retaining information concerning account holders who are not UI debtors; prohibits employees, agents, officers, and directors of financial institutions from disclosing or retaining information concerning UI debtors; and prohibits both DWD and financial institutions from using any information received under the program for any purpose not related to the program. The bill provides penalties for any employee, agent, officer, or director of a financial institution who violates any of the prohibitions. The bill also provides that a financial institution is not liable for disclosing financial information, or for taking any other action, in compliance with the program.

# Tardy filing fees

Currently, each employer must file a quarterly report with DWD identifying the name of and wages paid to each employee who is employed by the employer in employment covered by the UI law during the most recent calendar quarter. With limited exceptions, if an employer is delinquent in filing the report, the employer must pay a tardy filing fee of \$50. Revenue from tardy filing fees is used for various purposes to support the UI program. This bill increases the tardy filing fee to \$100 or \$20 per employee, whichever is greater, but provides that if the employer files the report within 30 days of its due date, the fee remains at \$50.

#### Work search audits of claimants

The bill requires DWD to conduct random audits on claimants for regular UI benefits to assess compliance with the UI law's work search requirement. The bill requires DWD to include in its annual fraud report that is presented to the Council on Unemployment Insurance information about these audits and the number of audits conducted in the previous year.

#### Online portal for filing complaints

The bill requires DWD to maintain a portal on the Internet that allows employers to log in and file complaints with DWD related to the administration of the UI law.

#### Fraud investigation positions

The bill authorizes the creation of three GPR-funded positions in DWD for the investigation of UI fraud and appropriates the necessary moneys to fund the positions.

#### Social security numbers maintained by DOT

Under current law, an individual who applies to the Department of Transportation (DOT) for vehicle title, for a motor vehicle operator's license or an identification card, or for registration as a motor vehicle dealer must, with limited exceptions, state his or her social security number on the application. DOT is generally required to maintain the confidentiality of these social security numbers but may disclose these social security numbers in limited circumstances, including to the Department of Children and Families and DOR for specified purposes.

This bill allows these social security numbers to also be disclosed to DWD for the sole purpose of enforcing or administering DWD's collection responsibilities related to UI.

# UI handbook for employers

The bill requires DWD to create and keep up-to-date a handbook for employers for the purpose of informing employers who are subject to the UI law about the provisions and requirements of the UI law. The handbook must include all of the following: 1) information about the function and purpose of UI; 2) a description of the rights and responsibilities of employers under the UI law, including the rights and responsibilities associated with hearings to establish eligibility for benefits under the law; 3) a description of the circumstances under which claimants are eligible and ineligible for UI benefits under the UI law; and 4) disclaimers explaining that the contents of the handbook may not be relied upon as legally enforceable and that adherence to the contents does not guarantee a particular result for a decision on a UI matter. DWD must make the handbook available on the Internet and must, for a fee, distribute printed copies of the handbook to employers who so request.

# Electronic database of decisions

The bill requires DWD to maintain a searchable, electronic database of significant decisions made by appeal tribunals (commonly known as administrative law judges) and by the labor and industry review commission on UI matters for the use of the attorneys employed by DWD.

#### Standard affidavit form

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This bill directs DWD to prescribe a standard affidavit form that may be used by parties to UI administrative appeals. Use of the form by a party does not eliminate the right of an opposing party to cross examine the affiant concerning the facts asserted in the affidavit.

Because this bill creates a new crime or revises a penalty for an existing crime, the Joint Review Committee on Criminal Penalties may be requested to prepare a report concerning the proposed penalty and the costs or savings that are likely to result if the bill is enacted.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

# The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

**SECTION 1.** 13.63 (1) (b) of the statutes is amended to read:

13.63 (1) (b) Except as provided under par. (am), the board shall not issue a license to an applicant who does not provide his or her social security number. The board shall not issue a license to an applicant or shall revoke any license issued to a lobbyist if the department of revenue certifies to the board that the applicant or lobbyist is liable for delinquent taxes under s. 73.0301 or if the department of workforce development certifies to the board that the applicant or lobbyist is liable for delinquent unemployment insurance contributions under s. 108.227. The board shall refuse to issue a license or shall suspend any existing license for failure of an applicant or licensee to pay court-ordered payments of child or family support, maintenance, birth expenses, medical expenses or other expenses related to the support of a child or former spouse or failure of an applicant or licensee to comply, after appropriate notice, with a subpoena or warrant issued by the department of children and families or a county child support agency under s. 59.53 (5) and related to paternity or child support proceedings, as provided in a memorandum of

understanding entered into under s. 49.857. No application may be disapproved by the board except an application for a license by a person who is ineligible for licensure under this subsection or s. 13.69 (4) or an application by a lobbyist whose license has been revoked under this subsection or s. 13.69 (7) and only for the period of such ineligibility or revocation.

**SECTION 2.** 13.63 (1) (c) of the statutes is amended to read:

13.63 (1) (c) Denial of a license on the basis of a certification by the department of revenue or the department of workforce development may be reviewed under s. 73.0301 or 108.227, whichever is applicable. Except with respect to a license that is denied or suspended pursuant to a memorandum of understanding entered into under s. 49.857, denial or suspension of any other license may be reviewed under ch. 227.

**SECTION 3.** 19.55 (2) (d) of the statutes is amended to read:

19.55 (2) (d) Records of the social security number of any individual who files an application for licensure as a lobbyist under s. 13.63 or who registers as a principal under s. 13.64, except to the department of children and families for purposes of administration of s. 49.22 or, to the department of revenue for purposes of administration of s. 73.0301, and to the department of workforce development for purposes of administration of s. 108.227.

**SECTION 4.** 20.445 (1) (fx) of the statutes is created to read:

20.445 (1) (fx) *Interest on federal advances*. A sum sufficient, not exceeding \$30,000,000, to pay interest on advances made by the federal government to the unemployment reserve fund under s. 108.19 (1m).

**SECTION 5.** 20.445 (1) (fx) of the statutes, as created by 2013 Wisconsin Act .... (this act), is repealed.

1	<b>SECTION 6.</b> 20.445 (1) (gm) of the statutes is created to read:
2	20.445 (1) (gm) Unemployment insurance handbook. All moneys received
3	under s. 108.14 (23) (d) for the costs of printing and distribution of the unemployment
4	insurance handbook, to pay for those costs.
5	SECTION 7. 29.024 (2r) (title) of the statutes is amended to read:
6	29.024 (2r) (title) Denial and revocation of approvals based on tax
7	DELINQUENCY DELINQUENT TAXES OR UNEMPLOYMENT INSURANCE CONTRIBUTIONS.
8	Section 8. 29.024 (2r) (c) of the statutes is amended to read:
9	29.024 (2r) (c) Disclosure of numbers. The department of natural resources
10	may not disclose any information received under par. (a) to any person except to the
11	department of revenue for the sole purpose of making certifications required under
12	s. 73.0301 and to the department of workforce development for the sole purpose of
13	making certifications required under s. 108.227.
14	Section 9. 29.024 (2r) (d) 1. of the statutes is amended to read:
15	29.024 (2r) (d) 1. Except as provided in subd. 2., the department shall deny an
16	application to issue or renew, or revoke if already issued, an approval specified in par.
17	(a) if the applicant for or the holder of the approval fails to provide the information
18	required under par. (a) or, if the department of revenue certifies that the applicant
19	or approval holder is liable for delinquent taxes under s. 73.0301, or if the
20	department of workforce development certifies that the applicant or approval holder
21	is liable for delinquent unemployment insurance contributions under s. 108.227.
22	Section 10. 48.66 (2m) (c) of the statutes is amended to read:
23	48.66 (2m) (c) The subunit of the department that obtains a social security
24	number or a federal employer identification number under par. (a) 1. may not
25	disclose that information to any person except to the department of revenue for the

sole purpose of requesting certifications under s. 73.0301 and to the department of
workforce development for the sole purpose of requesting certifications under s
108.227 or on the request of the subunit of the department that administers the child
and spousal support program under s. 49.22 (2m).
SECTION 11. 48.715 (7) of the statutes is amended to read:
48.715 (7) The department shall deny an application for the issuance or
continuation of a license under s. $48.66(1)(a)$ or a probationary license under s. $48.69(1)(a)$
to operate a child welfare agency, group home, shelter care facility, or child care
center, or revoke such a license already issued, if the department of revenue certifies
under s. 73.0301 that the applicant or licensee is liable for delinquent taxes or if the
department of workforce development certifies under s. 108.227 that the applicant
or licensee is liable for delinquent unemployment insurance contributions. An action
taken under this subsection is subject to review only as provided under s. 73.0301 (5)
or 108.227 (5) and not as provided in s. 48.72.
SECTION 12. 50.498 (title) of the statutes is amended to read:
50.498 (title) Denial, nonrenewal and revocation of license,
certification or registration based on tax delinquency delinquent taxes or
certification or registration based on tax delinquency delinquent taxes or unemployment insurance contributions.
unemployment insurance contributions.
unemployment insurance contributions.  SECTION 13. 50.498 (2) of the statutes is amended to read:
unemployment insurance contributions.  SECTION 13. 50.498 (2) of the statutes is amended to read:  50.498 (2) The department may not disclose any information received under
unemployment insurance contributions.  SECTION 13. 50.498 (2) of the statutes is amended to read:  50.498 (2) The department may not disclose any information received under sub. (1) to any person except to the department of revenue for the sole purpose of

**SECTION 15.** 50.498 (4) (b) of the statutes is created to read:

50.498 (4) (b) The department shall deny an application for the issuance of a
certificate of approval, license or provisional license specified in sub. (1) or shall
revoke a certificate of approval, license or provisional license specified in sub. (1), if
the department of workforce development certifies under s. 108.227 that the
applicant for or holder of the certificate of approval, license or provisional license is
liable for delinquent unemployment insurance contributions.
SECTION 16. 50.498 (5) of the statutes is amended to read:

50.498 (5) An action taken under sub. (3) or (4) is subject to review only as provided under s. 73.0301 (2) (b) and (5) or s. 108.227 (5) and (6), whichever is applicable.

**SECTION 17.** 51.032 (title) of the statutes is amended to read:

51.032 (title) Denial and revocations of certification or approval based on tax delinquency delinquent taxes or unemployment insurance contributions.

**SECTION 18.** 51.032 (2) of the statutes is amended to read:

51.032 (2) The department may not disclose any information received under sub. (1) to any person except to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

**SECTION 19.** 51.032 (4) of the statutes is amended to read:

51.032 (4) The department shall deny an application for the issuance of a certification or approval specified in sub. (1) or shall revoke a certification or approval specified in sub. (1) if the department of revenue certifies under s. 73.0301 that the applicant for or holder of a certification or approval is liable for delinquent taxes or if the department of workforce development certifies under s. 108.227 that

1	the applicant for or holder of a certification or approval is liable for delinquent
2	unemployment insurance contributions.
3	<b>Section 20.</b> 51.032 (5) of the statutes is amended to read:
4	51.032 (5) An action taken under sub. (3) or (4) is subject to review only as
5	provided under s. 73.0301 (2) (b) and (5) or s. 108.227 (5) and (6), whichever is
6	applicable.
7	<b>SECTION 21.</b> 71.78 (4) (o) of the statutes is amended to read:
8	71.78 (4) (o) A licensing department or the supreme court, if the supreme court
9	agrees, for the purpose of denial, nonrenewal, discontinuation and revocation of a
10	license based on tax delinquency under s. 73.0301 or unemployment insurance
11	contribution delinquency under s. 108.227.
12	Section 22. 73.0301 (2) (c) 2. of the statutes is amended to read:
13	73.0301 (2) (c) 2. A licensing department may not disclose any information
14	received under subd. 1. a. or b. to any person except to the department of revenue for
15	the purpose of requesting certifications under par. (b) (a) 1. or 2. in accordance with
16	the memorandum of understanding under sub. (4) and administering state taxes or,
17	to the department of workforce development for the purpose of requesting
18	certifications under s. 108.227 (2) (a) 1. or 2. in accordance with the memorandum
19	of understanding under s. 108.227 (4) and administering the unemployment
20	insurance program, and to the department of children and families for the purpose
21	of administering s. 49.22.
22	Section 23. 73.0302 (title) of the statutes is amended to read:
23	73.0302 (title) Liability for delinquent taxes or unemployment
24	insurance contributions.
25	<b>Section 24.</b> 73.0302 (5) of the statutes is created to read:

73.0302 (5) If the department of workforce development certifies under s. 108.227 that an applicant for certification or recertification under s. 73.03 (50) or a person who holds a certificate issued under s. 73.03 (50) is liable for delinquent unemployment insurance contributions, the department of revenue shall deny the application or revoke the certificate. A person subject to a denial or revocation under this subsection for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this chapter.

**Section 25.** 73.0302 (6) of the statutes is created to read:

73.0302 **(6)** The department of revenue may disclose a social security number obtained under s. 73.03 (50) (c) to the department of workforce development for the purpose of requesting certifications under s. 108.227.

**Section 26.** 73.09 (6m) of the statutes is amended to read:

73.09 (6m) Social security numbers. Each applicant for certification or recertification under this section shall provide the applicant's social security number on the application. The department of revenue may not disclose a social security number that it obtains under this subsection, except to the department of workforce development for the purpose of requesting certifications under s. 108.227. The department of revenue may not certify or recertify any person who fails to provide his or her social security number on his or her application.

**Section 27.** 73.09 (8) of the statutes is created to read:

73.09 (8) Liability for delinquent unemployment insurance contributions. If the department of workforce development certifies under s. 108.227 that an applicant for certification or recertification under this section is liable for delinquent unemployment insurance contributions, the department of revenue shall deny the

application for certification or recertification or revoke the certificate. A person subject to a denial or revocation under this subsection for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this chapter.

**SECTION 28.** 101.02 (20) (b) of the statutes is amended to read:

101.02 (20) (b) Except as provided in par. (e), the department of safety and professional services may not issue or renew a license unless each applicant who is an individual provides the department of safety and professional services with his or her social security number and each applicant that is not an individual provides the department of safety and professional services with its federal employer identification number. The department of safety and professional services may not disclose the social security number or the federal employer identification number of an applicant for a license or license renewal except to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

**Section 29.** 101.02 (20) (c) of the statutes is amended to read:

101.02 (20) (c) The department of safety and professional services may not issue or renew a license if the department of revenue certifies under s. 73.0301 that the applicant or licensee is liable for delinquent taxes or if the department of workforce development certifies under s. 108.227 that the applicant or licensee is liable for delinquent unemployment insurance contributions.

**Section 30.** 101.02 (20) (d) of the statutes is amended to read:

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101.02 (20) (d) The department of safety and professional services shall revoke a license if the department of revenue certifies under s. 73.0301 that the licensee is liable for delinquent taxes or if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions.

**SECTION 31.** 102.17 (1) (c) of the statutes is amended to read:

102.17 (1) (c) Any party shall have the right to be present at any hearing, in person or by attorney or any other agent, and to present such testimony as may be pertinent to the controversy before the department. No person, firm, or corporation. other than an attorney at law who is licensed to practice law in the state, may appear on behalf of any party in interest before the department or any member or employee of the department assigned to conduct any hearing, investigation, or inquiry relative to a claim for compensation or benefits under this chapter, unless the person is 18 years of age or older, does not have an arrest or conviction record, subject to ss. 111.321, 111.322 and 111.335, is otherwise qualified, and has obtained from the department a license with authorization to appear in matters or proceedings before the department. Except as provided under pars. (cm) and, (cr), and (ct), the license shall be issued by the department under rules promulgated by the department. The department shall maintain in its office a current list of persons to whom licenses have been issued. Any license may be suspended or revoked by the department for fraud or serious misconduct on the part of an agent, any license may be denied, suspended, nonrenewed, or otherwise withheld by the department for failure to pay court-ordered payments as provided in par. (cm) on the part of an agent, and any license may be denied or revoked if the department of revenue certifies under s. 73.0301 that the applicant or licensee is liable for delinquent taxes or if the

delinquent contributions. Before suspending or revoking the license of the agent on the grounds of fraud or misconduct, the department shall give notice in writing to the agent of the charges of fraud or misconduct and shall give the agent full opportunity to be heard in relation to those charges. In denying, suspending, restricting, refusing to renew, or otherwise withholding a license for failure to pay court-ordered payments as provided in par. (cm), the department shall follow the procedure provided in a memorandum of understanding entered into under s. 49.857. The license and certificate of authority shall, unless otherwise suspended or revoked, be in force from the date of issuance until the June 30 following the date of issuance and may be renewed by the department from time to time, but each renewed license shall expire on the June 30 following the issuance of the renewed license.

**Section 32.** 102.17 (1) (ct) of the statutes is created to read:

102.17 (1) (ct) 1. The department may deny an application for the issuance or renewal of a license under par. (c), or revoke such a license already issued, if the department determines that the applicant or licensee is liable for delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding par. (c), an action taken under this subdivision is subject to review only as provided under s. 108.227 (5) and not as provided in ch. 227.

2. If the department denies an application or revokes a license under subd. 1., the department shall mail a notice of denial or revocation to the applicant or license holder. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or license holder may, within 30 days after the date on which the notice of denial or revocation is mailed, file a written request with the department to have the determination that the applicant or license

- holder is liable for delinquent contributions reviewed at a hearing under s. 108.227

  (5) (a).
  - 3. If, after a hearing under s. 108.227 (5) (a), the department affirms a determination under subd. 1. that an applicant or license holder is liable for delinquent contributions, the department shall affirm its denial or revocation. An applicant or license holder may seek judicial review under s. 108.227 (6) of an affirmation by the department of a denial or revocation under this subdivision.
  - 4. If, after a hearing under s. 108.227 (5) (a), the department determines that a person whose license is revoked or whose application is denied under subd. 1. is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department shall reinstate the license or approve the application, unless there are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a license under this subdivision.

**Section 33.** 103.005 (10) of the statutes is amended to read:

103.005 (10) Except as provided in ss. 103.06 (5) (d), 103.275 (2) (bm) and, (br), and (bt), 103.34 (10) (b) and, (c), and (d), 103.91 (4) (b) and, (c), and (d), 103.92 (6) and, (7), and (8), 104.07 (5) and, (6), and (7), and 105.13 (2) and, (3), and (4), orders of the department under chs. 103 to 106 shall be subject to review in the manner provided in ch. 227.

**SECTION 34.** 103.275 (2) (b) (intro.) of the statutes is amended to read:

'103.275 (2) (b) (intro.) Except as provided under pars. (bm) and, (br), and (bt), upon receipt of a properly completed application, the department shall issue a house-to-house employer certificate if all of the following apply:

**SECTION 35.** 103.275 (2) (bt) of the statutes is created to read:

103.275 (2) (bt) 1. The department may deny an application for the issuance or renewal of a house-to-house employer certificate, or revoke such a certificate already issued, if the department determines that the applicant or house-to-house employer is liable for delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding sub. (7) and s. 103.005 (10), an action taken under this subdivision is subject to review only as provided under s. 108.227 (5) and not as provided in sub. (7) and ch. 227.

- 2. If the department denies an application or revokes a certificate under subd.

  1., the department shall mail a notice of denial or revocation to the applicant or house-to-house employer. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or house-to-house employer may, within 30 days after the date on which the notice of denial or revocation is mailed, file a written request with the department to have the determination that the applicant or house-to-house employer is liable for delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).
- 3. If, after a hearing under s. 108.227 (5) (a), the department affirms a determination under subd. 1. that an applicant or house–to–house employer is liable for delinquent contributions, the department shall affirm its denial or revocation. An applicant or house–to–house employer may seek judicial review under s. 108.227 (6) of an affirmation by the department of a denial or revocation under this subdivision.
- 4. If, after a hearing under s. 108.227 (5) (a), the department determines that a person whose certificate is revoked or whose application is denied under subd. 1. is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department shall reinstate the certificate or approve the application, unless there

are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a certificate under this subdivision.

**SECTION 36.** 103.275 (7) (b) of the statutes is amended to read:

103.275 (7) (b) Except as provided in sub. (2) (bm) and, (br), and (bt), after providing at least 10 days' notice to a house-to-house employer, the department may, on its own or upon a written and signed complaint, suspend the house-to-house employer's certificate. The department shall serve a copy of the complaint with notice of a suspension of the certificate on the person complained against, and the person shall file an answer to the complaint with the department and the complainant within 10 days after service. After receiving the answer, the department shall set the matter for hearing as promptly as possible and within 30 days after the date of filing the complaint. Either party may appear at the hearing in person or by attorney or agent. The department shall make its findings and determination concerning the suspension within 90 days after the date that the hearing is concluded and send a copy to each interested party.

**Section 37.** 103.275 (7) (c) of the statutes is amended to read:

103.275 (7) (c) Except as provided in sub. (2) (bm) and, (br), and (bt), the department may revoke a certificate issued under sub. (2) after holding a public hearing at a place designated by the department. At least 10 days prior to the revocation hearing, the department shall send written notice of the time and place of the revocation hearing to the person holding the certificate and to the person's attorney or agent of record by mailing the notice to their last–known address. The testimony presented and proceedings at the revocation hearing shall be recorded and preserved as the records of the department. The department shall, as soon after the

hearing as possible, make its findings and determination concerning revocation and send a copy to each interested party.

**SECTION 38.** 103.34 (3) (c) of the statutes is amended to read:

103.34 (3) (c) Subject to par. (d) and sub. (10) (b) and, (c), and (d), after completing the investigation under par. (b), the department shall issue a certificate of registration to the applicant if the department determines that the applicant meets the minimum requirements under this section and rules promulgated under sub. (13) for issuance of a certificate of registration and is satisfied that the applicant will comply with this section and those rules.

**SECTION 39.** 103.34 (10) (title) of the statutes is amended to read:

103.34 (10) (title) Child support; delinquent taxes <u>or unemployment</u> <u>insurance contributions</u>.

**SECTION 40.** 103.34 (10) (d) of the statutes is created to read:

103.34 (10) (d) 1. The department may deny an application for the issuance or renewal of a certificate of registration, or revoke a certificate of registration already issued, if the department determines that the applicant or registrant is liable for delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding s. 103.005 (10), an action taken under this subdivision is subject to review only as provided under s. 108.227 (5) and not as provided in ch. 227.

2. If the department denies an application or revokes a certificate of registration under subd. 1., the department shall mail a notice of denial or revocation to the applicant or registrant. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or registrant may, within 30 days after the date on which the notice of denial or revocation is mailed, file a written request with the department to have the determination that

- the applicant or registrant is liable for delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).
- 3. If, after a hearing under s. 108.227 (5) (a), the department affirms a determination under subd. 1. that an applicant or registrant is liable for delinquent contributions, the department shall affirm its denial or revocation. An applicant or registrant may seek judicial review under s. 108.227 (6) of an affirmation by the department of a denial or revocation under this subdivision.
- 4. If, after a hearing under s. 108.227 (5) (a), the department determines that a person whose certificate of registration is revoked or whose application is denied under subd. 1. is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department shall reinstate the certificate of registration or approve the application, unless there are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a certificate under this subdivision.

#### **SECTION 41.** 103.91 (4) (d) of the statutes is created to read:

- 103.91 (4) (d) 1. The department may deny an application for the issuance or renewal of a certificate of registration under sub. (1), or revoke such a certificate already issued, if the department determines that the applicant or registrant is liable for delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding s. 103.005 (10), an action taken under this subdivision is subject to review only as provided under s. 108.227 (5) and not as provided in ch. 227.
- 2. If the department denies an application or revokes a certificate of registration under subd. 1., the department shall mail a notice of denial or revocation to the applicant or registrant. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or registrant may, within 30 days after the date on which the notice of denial or revocation is

- mailed, file a written request with the department to have the determination that the applicant or registrant is liable for delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).
- 3. If, after a hearing under s. 108.227 (5) (a), the department affirms a determination under subd. 1. that an applicant or registrant is liable for delinquent contributions, the department shall affirm its denial or revocation. An applicant or registrant may seek judicial review under s. 108.227 (6) of an affirmation by the department of a denial or revocation under this subdivision.
- 4. If, after a hearing under s. 108.227 (5) (a), the department determines that a person whose certificate is revoked or whose application is denied under subd. 1. is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department shall reinstate the certificate or approve the application, unless there are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a certificate under this subdivision.

#### **SECTION 42.** 103.92 (3) of the statutes is amended to read:

103.92 (3) CERTIFICATE. The department shall inspect each camp for which application to operate is made, to determine if it is in compliance with the rules of the department establishing minimum standards for migrant labor camps. Except as provided under subs. (6) and, (7), and (8), if the department finds that the camp is in compliance with the rules, it shall issue a certificate authorizing the camp to operate until March 31 of the next year. The department shall refuse to issue a certificate if it finds that the camp is in violation of such rules, if the person maintaining the camp has failed to pay court-ordered payments as provided in sub. (6) or if the person maintaining the camp is liable for delinquent taxes as provided

in sub. (7) <u>or delinquent unemployment insurance contributions as provided in sub.</u> (8).

**SECTION 43.** 103.92 (8) of the statutes is created to read:

- 103.92 (8) Liability for delinquent unemployment insurance contributions.

  (a) The department may deny an application for the issuance or renewal of a certificate to operate a migrant labor camp, or revoke such a certificate already issued, if the department determines that the applicant or person operating the camp is liable for delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding s. 103.005 (10), an action taken under this paragraph is subject to review only as provided under s. 108.227 (5) and not as provided in ch. 227.
- (b) If the department denies an application or revokes a certificate under par.

  (a), the department shall mail a notice of denial or revocation to the applicant or person operating the camp. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or person operating the camp may, within 30 days after the date on which the notice of denial or revocation is mailed, file a written request with the department to have the determination that the applicant or person operating the camp is liable for delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).
- (c) If, after a hearing under s. 108.227 (5) (a), the department affirms a determination under par. (a) that an applicant or person operating a camp is liable for delinquent contributions, the department shall affirm its denial or revocation. An applicant or person operating a camp may seek judicial review under s. 108.227 (6) of an affirmation by the department of a denial or revocation under this paragraph.

(d) If, after a hearing under s. 108.227 (5) (a), the department determines that a person whose certificate is revoked or whose application is denied under par. (a) is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department shall reinstate the certificate or approve the application, unless there are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a certificate under this paragraph.

**SECTION 44.** 104.07 (1) and (2) of the statutes are amended to read:

- 104.07 (1) The department shall make rules, and, except as provided under subs. (5) and, (6), and (7), grant licenses to any employer who employs any employee who is unable to earn the living wage determined by the department, permitting the employee to work for a wage that is commensurate with the employee's ability. Each license so granted shall establish a wage for the licensee.
- (2) The department shall make rules, and, except as provided under subs. (5) and, (6), and (7), grant licenses to sheltered workshops, to permit the employment of workers with disabilities who are unable to earn the living wage at a wage that is commensurate with their ability and productivity. A license granted to a sheltered workshop under this subsection may be issued for the entire workshop or a department of the workshop.

**SECTION 45.** 104.07 (7) of the statutes is created to read:

104.07 (7) (a) The department may deny an application for the issuance or renewal of a license under sub. (1) or (2), or revoke such a license already issued, if the department determines that the applicant or licensee is liable for delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding s. 103.005 (10), an action taken under this paragraph is subject to review only as provided under s. 108.227 (5) and not as provided in ch. 227.

- (b) If the department denies an application or revokes a license under par. (a), the department shall mail a notice of denial or revocation to the applicant or licensee. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or licensee may, within 30 days after the date on which the notice of denial or revocation is mailed, file a written request with the department to have the determination that the applicant or licensee is liable for delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).
- (c) If, after a hearing under s. 108.227 (5) (a), the department affirms a determination under par. (a) that an applicant or licensee is liable for delinquent contributions, the department shall affirm its denial or revocation. An applicant or licensee may seek judicial review under s. 108.227 (6) of an affirmation by the department of a denial or revocation under this paragraph.
- (d) If, after a hearing under s. 108.227 (5) (a), the department determines that a person whose license is revoked or whose application is denied under par. (a) is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department shall reinstate the license or approve the application, unless there are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a license under this paragraph.

#### **Section 46.** 105.13 (1) of the statutes is amended to read:

105.13 (1) The department may issue licenses to employment agents, and refuse to issue a license whenever, after investigation, the department finds that the character of the applicant makes the applicant unfit to be an employment agent, that the applicant has failed to pay court-ordered payments as provided in sub. (2) or, that the applicant is liable for delinquent taxes as provided in sub. (3), or that the applicant is liable for delinquent unemployment insurance contributions as

provided in sub. (4), or when the premises for conducting the business of an employment agent is found upon investigation to be unfit for such use. Any license granted by the department may be suspended or revoked by it upon notice to the licensee and good cause. Failure to comply with this chapter and rules promulgated thereunder, or with any lawful orders of the department, is cause to suspend or revoke a license. Failure to pay court-ordered payments as provided in sub. (2) is cause to deny, suspend, restrict, refuse to renew or otherwise withhold a license. Liability for delinquent taxes as provided in sub. (3) or delinquent unemployment insurance contributions as provided in sub. (4) is cause to deny or revoke a license.

**SECTION 47.** 105.13 (4) of the statutes is created to read:

105.13 (4) (a) The department may deny an application for the issuance or renewal of an employment agent's license, or revoke such a license already issued, if the department determines that the applicant or licensee is liable for delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding s. 103.005 (10), an action taken under this paragraph is subject to review only as provided under s. 108.227 (5) and not as provided in ch. 227.

- (b) If the department denies an application or revokes a license under par. (a), the department shall mail a notice of denial or revocation to the applicant or licensee. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or licensee may, within 30 days after the date on which the notice of denial or revocation is mailed, file a written request with the department to have the determination that the applicant or licensee is liable for delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).
- (c) If, after a hearing under s. 108.227 (5) (a), the department affirms a determination under par. (a) that an applicant or licensee is liable for delinquent

- contributions, the department shall affirm its denial or revocation. An applicant or licensee may seek judicial review under s. 108.227 (6) of an affirmation by the department of a denial or revocation under this paragraph.
- (d) If, after a hearing under s. 108.227 (5) (a), the department determines that a person whose license is revoked or whose application is denied under par. (a) is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department shall reinstate the license or approve the application, unless there are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a license under this paragraph.

**SECTION 48.** 108.02 (4m) (a) of the statutes is amended to read:

108.02 (4m) (a) All earnings for wage-earning service which are paid to an employee during his or her base period as a result of employment for an employer except any payment made to or on behalf of an employee or his or her beneficiary under a cafeteria plan within the meaning of 26 USC 125, if the payment would not be treated as wages without regard to that plan and if 26 USC 125 would not treat the payment as constructively received;

**SECTION 49.** 108.02 (4m) (g) of the statutes is repealed.

**Section 50.** 108.02 (13) (a) of the statutes is amended to read:

108.02 (13) (a) "Employer" means every government unit and Indian tribe, and any person, association, corporation, whether domestic or foreign, or legal representative, debtor in possession or trustee in bankruptcy or receiver or trustee of a person, partnership, association, or corporation, or guardian of the estate of a person, or legal representative of a deceased person, any partnership or partnerships consisting of the same partners, except as provided in par. (L), any limited liability company or limited liability companies consisting of the same members, except as

provided in par. (kL), and any fraternal benefit society as defined in s. 614.01 (1) (a),
which is subject to this chapter under the statutes of 1975, or which has had
employment in this state and becomes subject to this chapter under this subsection
and, notwithstanding any other provisions of this section, any service insurance
corporation organized or operating under ch. 613, except as provided in s. 108.152
(6) (a) 3.

SECTION 51. 108.02 (13) (kL) of the statutes is repealed.

**SECTION 52.** 108.02 (15m) (intro.) of the statutes is amended to read:

108.02 (15m) Family Corporation. (intro.) Except as provided in s. 108.04 (7) (r), "family "Family corporation" means:

**Section 53.** 108.04 (1) (g) (intro.) of the statutes is amended to read:

108.04 (1) (g) (intro.) Except as provided in par. (gm) and s. 108.06 (7) (d), the base period wages utilized to compute total benefits payable to an individual under s. 108.06 (1) as a result of the following employment shall not exceed 10 times the individual's weekly benefit rate based solely on that employment under s. 108.05 (1):

**SECTION 54.** 108.04 (1) (hm) of the statutes is amended to read:

and to answer truthfully, orally or in writing, any questions relating to the claimant's eligibility for benefits and or to provide such demographic information as may be necessary to permit the department to conduct a statistically valid sample audit of compliance with this chapter. A claimant is not eligible to receive benefits for any week in which the claimant fails to comply with a request by the department to provide the information required under this paragraph, or any subsequent week, until the claimant complies or satisfies the department that he or she had has good cause for failure to comply with a request of the department under this paragraph.

If a claimant later complies with a request by the department of and satisfies the
department that he or she had has good cause for failure to comply with a the request,
the claimant is eligible to receive benefits as of beginning with the week in which the
failure occurred, if otherwise qualified. If a claimant later complies with a request
by the department but does not have good cause for the initial failure to comply with
the request, the claimant is eligible only to receive benefits beginning with the week
in which the claimant complies with the request, if otherwise qualified.

**Section 55.** 108.04 (2) (a) 2. of the statutes is amended to read:

108.04 (2) (a) 2. As of that week, the individual has registered for work; and as directed by the department;

SECTION 56. 108.04 (2) (a) 2. of the statutes, as affected by 2013 Wisconsin Acts .... (Assembly Bill 15) and .... (this act), is repealed and recreated to read:

108.04 (2) (a) 2. Except as provided in s. 108.062 (10m), as of that week, the individual has registered for work as directed by the department;

SECTION 57. 108.04 (2) (a) 3. (intro.) of the statutes is amended to read:

108.04 (2) (a) 3. (intro.) The individual conducts a reasonable search for suitable work during that week, unless the search requirement is waived under par. (b). The search for suitable work must include 2- at least 4 actions per week that constitute a reasonable search as prescribed by rule of the department. This subdivision does not apply to an individual if the department determines that the individual is currently laid off from employment with an employer but there is a reasonable expectation of reemployment of the individual by that employer. In determining whether the individual has a reasonable expectation of reemployment by an employer, the department shall request the employer to verify the individual's employment status and shall also consider other factors, including:

1	<b>SECTION 58.</b> 108.04 (2) (a) 3. (intro.) of the statutes, as affected by 2013
2	Wisconsin Acts (Assembly Bill 15) and (this act), is repealed and recreated to
3	read:
4	108.04 (2) (a) 3. (intro.) The individual conducts a reasonable search for
5	suitable work during that week, unless the search requirement is waived under par.
6	(b) or s. 108.062 (10m). The search for suitable work must include at least 4 actions
7	per week that constitute a reasonable search as prescribed by rule of the department.
8	This subdivision does not apply to an individual if the department determines that
9	the individual is currently laid off from employment with an employer but there is
10	a reasonable expectation of reemployment of the individual by that employer. In
11	determining whether the individual has a reasonable expectation of reemployment
12	by an employer, the department shall request the employer to verify the individual's
13	employment status and shall also consider other factors, including:
14	Section 59. 108.04 (2) (a) 3. c. of the statutes is amended to read:
15	108.04 (2) (a) 3. c. Whether the individual has recall rights with the employer
16	under the terms of any applicable collective bargaining agreement-;
17	<b>Section 60.</b> 108.04 (2) (a) 4. and 5. of the statutes are created to read:
18	108.04 (2) (a) 4. The claimant provides information or job application materials
19	that are requested by the department; and $(i)$
20	5. The claimant participates in a public employment office workshop or
21	training program or in similar reemployment services that are required by the
22	department under sub. (15) (2) 2.
23,11	SECTION 61. 108.04 (2) of the statutes is created to read:
24	108.04 (2) 1. There is a rebuttable presumption that a claimant who is
7,25	subject to the requirement under par. (a) 3. to conduct a reasonable search for
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`	, and the second

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- suitable work has not conducted a reasonable search for suitable work in a given week if all of the following apply:
  - a. The claimant was last employed by a temporary help company.
- b. During that week, the claimant did not contact the temporary help company
   for an assignment.
  - c. The temporary help company submits a notice to the department reporting that the claimant did not contact the company for an assignment.
  - 2. A claimant may only rebut the presumption under subd. 1. if the claimant demonstrates one of the following to the department for a given week:
  - a. That the claimant did contact the temporary help company for an assignment during that week.
  - b. That the claimant had good cause for his or her failure to contact the temporary help company for an assignment during that week.
  - 3. If a claimant who was last employed by a temporary help company contacts the temporary help company during a given week for an assignment, that contact constitutes one action that constitutes a reasonable search for suitable work, for purposes of par. (a) 3.

**SECTION 62.** 108.04 (7) (a) of the statutes is amended to read:

108.04 (7) (a) If an employee terminates work with an employing unit, the employee is ineligible to receive benefits until 4 weeks have elapsed since the end of the week in which the termination occurs and the employee earns wages after the week in which the termination occurs equal to at least 4 10 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would

have been paid had the termination not occurred. This paragraph does not preclude an employee from establishing a benefit year by using the base period wages paid by the employer from which the employee voluntarily terminated, if the employee is qualified to establish a benefit year under s. 108.06 (2) (a).

**SECTION 63.** 108.04 (7) (cm), (d), (g), (j), (k), (L), (m), (n), (o), (q) and (r) of the statutes are repealed.

**SECTION 64.** 108.04 (7) (e) of the statutes is amended to read:

108.04 (7) (e) Paragraph (a) does not apply if the department determines that the employee accepted work which the employee could have failed to accept with good cause under sub. (8) and terminated such work with the same good cause and within the first 10 weeks 30 calendar days after starting the work, or that the employee accepted work which the employee could have refused under sub. (9) and terminated such work within the first 10 weeks 30 calendar days after starting the work. For purposes of this paragraph, an employee has the same good cause for voluntarily terminating work if the employee could have failed to accept the work under sub. (8) (d) when it was offered, regardless of the reason articulated by the employee for the termination.

**SECTION 65.** 108.04 (7) (h) of the statutes is amended to read:

108.04 (7) (h) The department shall charge to the fund's balancing account benefits paid to an employee that are otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 if the employee voluntarily terminates employment with that employer and par. (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t) applies.

**SECTION 66.** 108.04 (7) (p) of the statutes is renumbered 108.04 (7) (p) (intro.) and amended to read:

108.04 (7) (p) (intro.) Paragraph (a) does not apply if the department
determines that an employee, while claiming benefits for partial unemployment,
terminated work to accept employment or other work covered by the unemployment
insurance law of any state or the federal government, if any of the following applies
to that employment or work:
1. It offered an average weekly wage greater than the average weekly wage
earned in the work terminated.
<b>SECTION 67.</b> 108.04 (7) (p) 2. and 3. of the statutes are created to read:
108.04 (7) (p) 2. It offered a greater number of hours of work than those
performed in the work terminated.
3. It offered the opportunity for significantly longer term work.
<b>SECTION 68.</b> 108.04 (7) (t) of the statutes is renumbered 108.04 (7) (t) (intro.)
and amended to read:
108.04 (7) (t) (intro.) Paragraph (a) does not apply if the department
determines that the all of the following apply to an employee:
1. The employee's spouse changed his or her place of employment is a member
of the U.S. armed forces on active duty.
2. The employee's spouse was required by the U.S. armed forces to relocate to
a place to which it is impractical for the employee to commute and the.
3. The employee terminated his or her work to accompany the spouse to that
place.
SECTION 69. 108.04 (8) (a) and (c) of the statutes are amended to read:
108.04 (8) (a) If an employee fails, without good cause, to accept suitable work
when offered, the employee is ineligible to receive benefits until $-4$ – $\underline{10}$ weeks have
elapsed since the end of the week in which the failure occurs and the employee earns

wages after the week in which the failure occurs equal to at least 4–10 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the failure not occurred. This paragraph does not preclude an employee from establishing a benefit year during a period in which the employee is ineligible to receive benefits under this paragraph if the employee qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18 whenever an employee of that employer fails, without good cause, to accept suitable work offered by that employer.

(c) If an employee fails, without good cause, to return to work with a former employer that recalls the employee within 52 weeks after the employee last worked for that employer, the employee is ineligible to receive benefits until 4–10 weeks have elapsed since the end of the week in which the failure occurs and the employee earns wages after the week in which the failure occurs equal to at least 4–10 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the failure not occurred. This paragraph does not preclude an employee from establishing a benefit year during a period in which the employee is ineligible to receive benefits under this paragraph if the employee qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the

1	account of any employer that is subject to the contribution requirements under ss.
2	108.17 and 108.18 whenever an employee of that employer fails, without good cause,
3	to return to work with that employer. If an employee receives actual notice of a recall
4	to work, par. (a) applies in lieu of this paragraph.
5	SECTION 70. 108.04 (15) of the statutes is created to read:
6	108.04 (15) Department powers to assist claimants. (a) Except as provided
7 /	in par. (b), the department may do any of the following for the purpose of assisting
8	claimants to find or obtain work:
9	1. Use the information or materials provided under sub. (2) (a) 4. to assess a
10	claimant's efforts, skills, and ability to find or obtain work and to develop a list of
11	potential opportunities for a claimant to obtain suitable work. A claimant who
12	otherwise satisfies the requirement under sub. (2) (a) 3. is not required to apply for
13	any specific positions on the list in order to satisfy that requirement.
14	2. Require a claimant to participate in a public employment office workshop or
15	training program or in similar reemployment services that do not charge the
16	claimant a participation fee and that offer instruction to improve the claimant's
17	ability to obtain suitable work.
18	(b) This subsection does not apply with respect to a claimant who is exempt
19	from any of the requirements in sub. (2) (a) 2. or 3. in a given week.
20	Section 71. 108.05 (1) (n) to (p) of the statutes are repealed.
21	Section 72. 108.05 (1) (q) (intro.) of the statutes is amended to read:
22	108.05 (1) (q) (intro.) Each eligible employee shall be paid benefits for each
23	week of total unemployment that commences on or after January 4, 2009, and before
24	January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub.
25	(1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base

period wages that were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (q) following]

SECTION 73. 108.05 (1) (q) (intro.) of the statutes, as affected by 2013 Wisconsin Acts .... (Assembly Bill 15) and .... (this act), is repealed and recreated to read:

108.05 (1) (q) (intro.) Except as provided in s. 108.062 (6) (a), each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 4, 2009, and before January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee

shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (q) following]

**SECTION 74.** 108.05 (1) (r) of the statutes is created to read:

108.05 (1) (r) Each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (r) following]

## Figure 108.05 (1) (r):

Highest							Weekly		
		]	Ben	efit					
Li	ne	Wages Paid				Ra	ite		
1.		Under		\$1,375.00		. \$	0		
2.		1,375.00	to	1,399.99			55		
3.		1,400.00	to	1,424.99			56		
4.		1,425.00	to	1,449.99			57		

5	 1,450.00	to	1,474.99	58
6	 1,475.00	to	1,499.99	59
7	 1,500.00	to	1,524.99	60
8	 1,525.00	to	1,549.99	61
9	 1,550.00	to	1,574.99	62
10	 1,575.00	to	1,599.99	63
11	 1,600.00	to	1,624.99	64
12	 1,625.00	to	1,649.99	65
13	 1,650.00	to	1,674.99	66
14	 1,675.00	to	1,699.99	67
15	 1,700.00	to	1,724.99	68
16	 1,725.00	to	1,749.99	69
17	 1,750.00	to	1,774.99	70
18	 1,775.00	to	1,799.99	71
19	 1,800.00	to	1,824.99	72
20	 1,825.00	to	1,849.99	73
21	 1,850.00	to	1,874.99	74
22	 1,875.00	to	1,899.99	75
23	 1,900.00	to	1,924.99	76
24	 1,925.00	to	1,949.99	77
25	 1,950.00	to	1,974.99	78
26	 1,975.00	to	1,999.99	79
27	 2,000.00	to	2,024.99	80
28	 2,025.00	to	2,049.99	81

29.	 2,050.00	to	2,074.99	82
30.	 2,075.00	to	2,099.99	83
31.	 2,100.00	to	2,124.99	84
32.	 2,125.00	to	2,149.99	85
33.	 2,150.00	to	2,174.99	86
34.	 2,175.00	to	2,199.99	87
35.	 2,200.00	to	2,224.99	88
36.	 2,225.00	to	2,249.99	89
37.	 2,250.00	to	2,274.99	90
38.	 2,275.00	to	2,299.99	91
39.	 2,300.00	to	2,324.99	92
40.	 2,325.00	to	2,349.99	93
41.	 2,350.00	to	2,374.99	94
42.	 2,375.00	to	2,399.99	95
43.	 2,400.00	to	2,424.99	96
44.	 2,425.00	to	2,449.99	97
45.	 2,450.00	to	2,474.99	98
46.	 2,475.00	to	2,499.99	99
47.	 2,500.00	to	2,524.99	100
48.	 2,525.00	to	2,549.99	101
49.	 2,550.00	to	2,574.99	102
50.	 2,575.00	to	2,599.99	103
51.	 2,600.00	to	2,624.99	104
52.	 2,625.00	to	2,649.99	105

53.	 2,650.00	to	2,674.99	106
54.	 2,675.00	to	2,699.99	107
55.	 2,700.00	to	2,724.99	108
56.	 2,725.00	to	2,749.99	109
57.	 2,750.00	to	2,774.99	110
58.	 2,775.00	to	2,799.99	111
59.	 2,800.00	to	2,824.99	112
60.	 2,825.00	to	2,849.99	113
61.	 2,850.00	to	2,874.99	114
62.	 2,875.00	to	2,899.99	115
63.	 2,900.00	to	2,924.99	116
64.	 2,925.00	to	2,949.99	117
65.	 2,950.00	to	2,974.99	118
66.	 2,975.00	to	2,999.99	119
67.	 3,000.00	to	3,024.99	120
68.	 3,025.00	to	3,049.99	121
69.	 3,050.00	to	3,074.99	122
70.	 3,075.00	to	3,099.99	123
71.	 3,100.00	to	3,124.99	124
72.	 3,125.00	to	3,149.99	125
73.	 3,150.00	to	3,174.99	126
74.	 3,175.00	to	3,199.99	127
75.	 3,200.00	to	3,224.99	128
76.	 3,225.00	to	3,249.99	129

77.	 3,250.00	to	3,274.99	130
78.	 3,275.00	to	3,299.99	131
79.	 3,300.00	to	3,324.99	132
80.	 3,325.00	to	3,349.99	133
81.	 3,350.00	to	3,374.99	134
82.	 3,375.00	to	3,399.99	135
83.	 3,400.00	to	3,424.99	136
84.	 3,425.00	to	3,449.99	137
85.	 3,450.00	to	3,474.99	138
86.	 3,475.00	to	3,499.99	139
87.	 3,500.00	to	3,524.99	140
88.	 3,525.00	to	3,549.99	141
89.	 3,550.00	to	3,574.99	142
90.	 3,575.00	to	3,599.99	143
91.	 3,600.00	to	3,624.99	144
92.	 3,625.00	to	3,649.99	145
93.	 3,650.00	to	3,674.99	146
94.	 3,675.00	to	3,699.99	147
95.	 3,700.00	to	3,724.99	148
96.	 3,725.00	to	3,749.99	149
97.	 3,750.00	to	3,774.99	150
98.	 3,775.00	to	3,799.99	151
99.	 3,800.00	to	3,824.99	152
100.	 3,825.00	to	3,849.99	153

101.	 3,850.00	to	3,874.99	154
102.	 3,875.00	to	3,899.99	155
103.	 3,900.00	to	3,924.99	156
104.	 3,925.00	to	3,949.99	157
105.	 3,950.00	to	3,974.99	158
106.	 3,975.00	to	3,999.99	159
107.	 4,000.00	to	4,024.99	160
108.	 4,025.00	to	4,049.99	161
109.	 4,050.00	to	4,074.99	162
110.	 4,075.00	to	4,099.99	163
111.	 4,100.00	to	4,124.99	164
112.	 4,125.00	to	4,149.99	165
113.	 4,150.00	to	4,174.99	166
114.	 4,175.00	to	4,199.99	167
115.	 4,200.00	to	4,224.99	168
116.	 4,225.00	to	4,249.99	169
117.	 4,250.00	to	4,274.99	170
118.	 4,275.00	to	4,299.99	171
119.	 4,300.00	to	4,324.99	172
120.	 4,325.00	to	4,349.99	173
121.	 4,350.00	to	4,374.99	174
122.	 4,375.00	to	4,399.99	175
123.	 4,400.00	to	4,424.99	176
124.	 4,425.00	to	4,449.99	177

125.	 4,450.00	to	4,474.99	178
126.	 4,475.00	to	4,499.99	179
127.	 4,500.00	to	4,524.99	180
128.	 4,525.00	to	4,549.99	181
129.	 4,550.00	to	4,574.99	182
130.	 4,575.00	to	4,599.99	183
131.	 4,600.00	to	4,624.99	184
132.	 4,625.00	to	4,649.99	185
133.	 4,650.00	to	4,674.99	186
134.	 4,675.00	to	4,699.99	187
135.	 4,700.00	to	4,724.99	188
136.	 4,725.00	to	4,749.99	189
137.	 4,750.00	to	4,774.99	190
138.	 4,775.00	to	4,799.99	191
139.	 4,800.00	to	4,824.99	192
140.	 4,825.00	to	4,849.99	193
141.	 4,850.00	to	4,874.99	194
142.	 4,875.00	to	4,899.99	195
143.	 4,900.00	to	4,924.99	196
144.	 4,925.00	to	4,949.99	197
145.	 4,950.00	to	4,974.99	198
146.	 4,975.00	to	4,999.99	199
147.	 5,000.00	to	5,024.99	200
148.	 5,025.00	to	5,049.99	201

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149.	 5,050.00	to	5,074.99	202
150.	 5,075.00	to	5,099.99	203
151.	 5,100.00	to	5,124.99	204
152.	 5,125.00	to	5,149.99	205
153.	 5,150.00	to	5,174.99	206
154.	 5,175.00	to	5,199.99	207
155.	 5,200.00	to	5,224.99	208
156.	 5,225.00	to	5,249.99	209
157.	 5,250.00	to	5,274.99	210
158.	 5,275.00	to	5,299.99	211
159.	 5,300.00	to	5,324.99	212
160.	 5,325.00	to	5,349.99	213
161.	 5,350.00	to	5,374.99	214
162.	 5,375.00	to	5,399.99	215
163.	 5,400.00	to	5,424.99	216
164.	 5,425.00	to	5,449.99	217
165.	 5,450.00	to	5,474.99	218
166.	 5,475.00	to	5,499.99	219
167.	 5,500.00	to	5,524.99	220
168.	 5,525.00	to	5,549.99	221
169.	 5,550.00	to	5,574.99	222
170.	 5,575.00	to	5,599.99	223
171.	 5,600.00	to	5,624.99	224
172.	 5,625.00	to	5,649.99	225